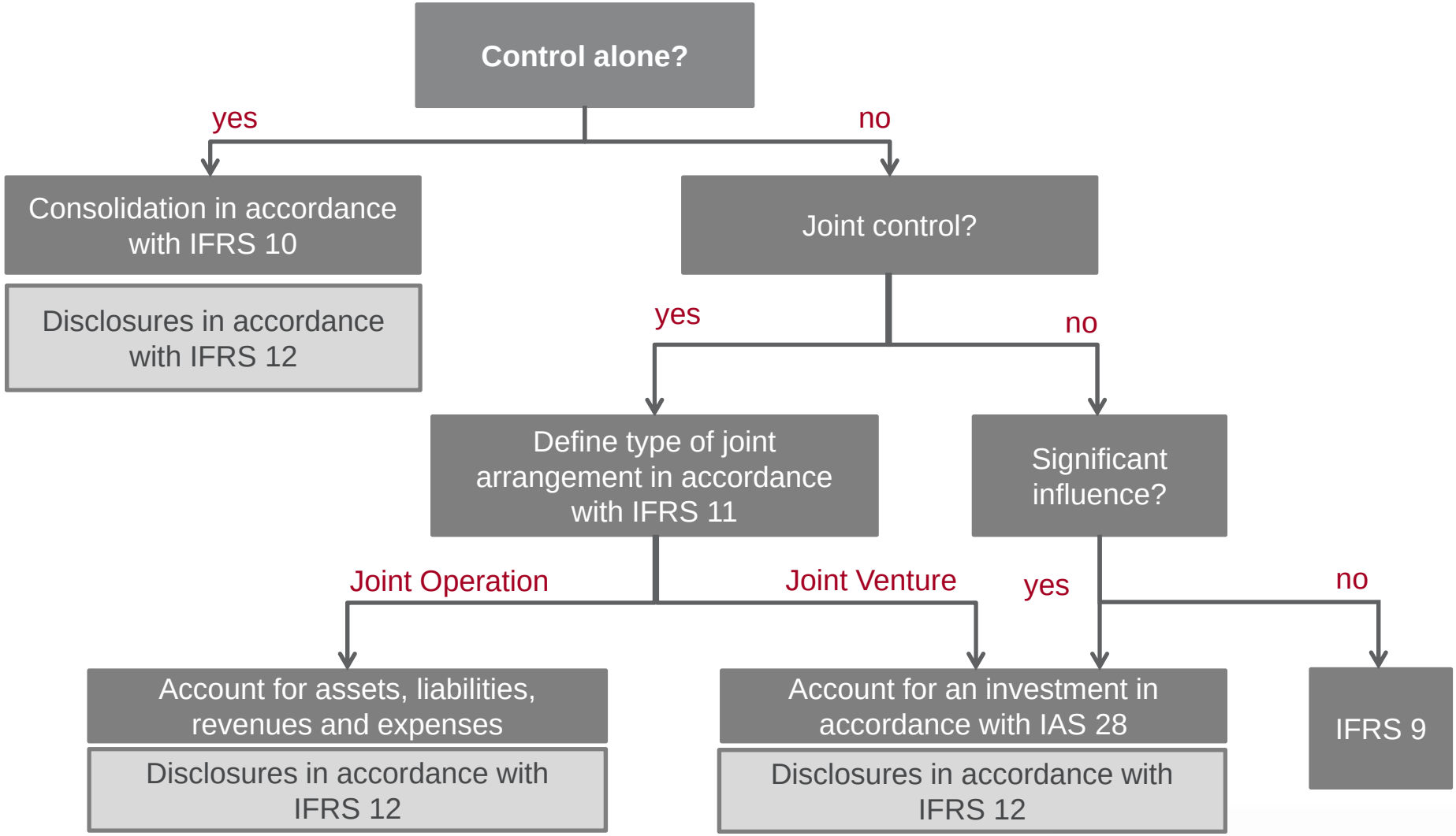Interaction between IFRS 10,11,12, and IAS 28